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NEWS RELEASE

FOR RELEASE August 30, 2000

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Auditor of State Richard Johnson today released a report on personnel services contracts between the Department of Human Services (DHS) and Paul J. Cote, Jr. for the period April 4, 1999 through January 26, 2001. This time period is covered by five contracts and one contract amendment.

These contracts contained various objectives such as providing technical assistance and training, providing project coordination, providing facilitation, support and expert advice in the development and implementation of the Department's Action Plan, as well as other items as directed by DHS leadership. Each of these contracts provided a maximum fee to be paid to Mr. Cote.

Johnson reported that actual payments to or on behalf of Mr. Cote exceeded the maximum allowable fees by \$54,127 for the contracts effective from April 4, 1999 through June 30, 2000. The excess payments result primarily from the direct payment of airfare and lodging costs for Mr. Cote by DHS. Airfare costs for Mr. Cote between April 4, 1999 through June 30, 2000 paid directly by DHS totaled \$40,348 and lodging costs totaled \$13,209 for the same period.

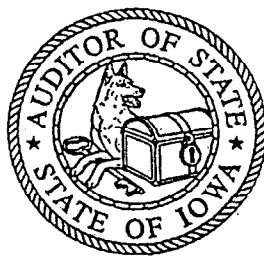
Johnson recommended that the \$54,127 overpayment be recovered by DHS.

The report also includes recommendations to the Department to ensure contracts are entered into properly and payments on the contracts are monitored for appropriateness and compliance with contract terms. Johnson also recommended personnel services contracts be evaluated for appropriateness regarding sole source justification and proper bidding procedures.

A copy of the report is available for review in the Office of Auditor of State.

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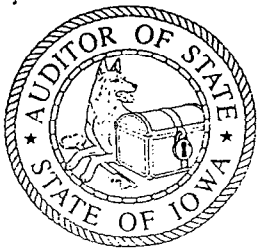
**IOWA DEPARTMENT OF HUMAN SERVICES
PERSONNEL SERVICES CONTRACTS -
PAUL J. COTE, JR.**



**Richard D. Johnson, CPA
AUDITOR OF STATE**

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To the Governor and Members of the General Assembly:

In accordance with Chapter 11 of the *Code of Iowa*, we have conducted a review of the Iowa Department of Human Services personnel services contracts with Paul J. Cote, Jr. (the Contractor). The main objectives of the review were to determine whether the contracts had been entered into properly, payments made to or on behalf of the Contractor were in accordance with the contract terms, and services specified in the contracts were received.

We performed the following procedures:

1. Reviewed contract requirements and tested compliance with these requirements.
2. Interviewed Iowa Department of Human Services personnel to obtain an understanding of the Contractor's responsibilities.
3. Gained an understanding of contract services provided through observation and discussion with Department personnel.
4. Gained an understanding of contract monitoring procedures performed by the Department for fiscal year 1999 and 2000.
5. Reviewed fiscal year 1999, 2000, and a portion of 2001 contract claim vouchers for appropriate supporting documentation.

These procedures identified \$54,127 of overpayment on contracts through June 30, 2000 which should be recovered from the Contractor. In addition, we have developed certain recommendations and other relevant information that we believe should be considered by the Iowa Department of Human Services.

We extend our appreciation to the management and staff at the Iowa Department of Human Services for the courtesy, cooperation, and assistance provided to us during this review.


RICHARD D. JOHNSON, CPA
Auditor of State

August 28, 2000

**Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.**

CONTRACT BACKGROUND & OVERVIEW

Background

Personnel Services Contracts as defined by the Iowa Department of Revenue and Finance (DRF) Pre-audit procedure 240.102 are contracts entered into to aid a state department in carrying out its programs and to provide specialized services through an independent contractor qualified by education, experience and/or technical ability. This Pre-audit procedure also provides general guidelines to be used by departments in soliciting, selecting, administering, and auditing personnel services contracts.

If the individual contractor has not been evaluated for employer/employee relationship, then prior to signing the contract the department must submit an original and two copies of the Pre-Contract Questionnaire, the completed Internal Revenue Service (IRS) form SS-8, and the proposed contract to the Accounting Bureau at the DRF.

Jessie Rasmussen began employment as Director of the Department of Human Services (DHS) on April 5, 1999. Under date of April 4, 1999, she signed a personnel services contract with Paul J. Cote, Jr. for the period April 4, 1999 through June 30, 1999. Four subsequent contracts and one subsequent contract amendment were also entered into with Mr. Cote covering the time period from July 1, 1999 through January 26, 2001. The total contracted amount for the period April 4, 1999 through January 26, 2001 is \$381,764.

Contract Overview

The purpose of each contract as defined in the scope of services within each contract is shown below. Copies are also included in Appendix A.

Contract Period April 4, 1999 through June 30, 1999: Develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables.

These deliverables include Phase I – Strengths, weaknesses, opportunities, and threats of current environment analyzed from five distinct perspectives:

- ☐ Customer – The taxpayer and the consumer
- ☐ Organizational – Department level operations
- ☐ Policy – Federal and state level
- ☐ Program – Services, populations and initiatives
- ☐ Financial – Performance incentives and revenue maximization

and Phase II Transition/Implementation Plan – Development of a human services strategic plan for achieving desired system results. In addition, produce a task specific plan of action for implementing each component of the strategic plan.

Contract Period July 1, 1999 through October 1, 1999: Develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables. Deliverables include providing the fiscal year 2001 budget process, action plan, and transition planning as directed by DHS leadership.

Contract Period October 2, 1999 through February 4, 2000: Provide facilitation, support and expert advise in the development and implementation of the Department's Action Plan, including development of preferred system parameters, performance of "gap" analysis, development of a continuous quality improvement system and other tasks as assigned by the Director.

Performance expectations included the following:

- ☐ Department's Action Plan 1) Development of preferred system parameters, 2) Performance of "GAP" analysis, 3) Continuous quality improvement system.
- ☐ Other assignments as assigned.

Contract Period February 5, 2000 through June 30, 2000: Provide facilitation, support and expert advise in the development and implementation of the Department's Action Plan, including development of preferred system parameters, performance of "gap" analysis, development of a continuous quality improvement system and other tasks as assigned by the Director.

Performance expectations included the following:

- ☐ Department's Action Plan - 1) Provide detailed implementation of the Department's Action Plan, specifically development of Preferred Resource Management Strategies and Preferred Service System Design; 2) Development of a Continuous Quality Improvement System.
- ☐ Other assignments as assigned.

Contract Period July 1, 2000 through January 26, 2001: Develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables. Deliverables include directly developing and/or assisting in the development of the macro Action Plan deliverables and their component products per the DHS Action Plan Summary.

All contracts contained the following required disclosures identified by the Iowa Department of Revenue and Finance Pre-audit procedure 240.102: the identity of the parties, duration of the contract, a termination clause, an indemnification clause, a maximum dollar amount, a minimum service requirement, and a clause to insure that the contract cannot be assigned or transferred by the contractor to pay other parties unless written prior approval by the department is given.

All contracts required Mr. Cote to submit detailed invoices on a weekly basis for goods and services rendered, with appropriate documentation as necessary to support all charges included on the invoice. Per the Pre-Contract Questionnaire, travel and related expenses incurred were not to be reimbursed by the DHS.

The contracts include provisions to obtain, at the Contractor's sole cost, \$1 million in general liability insurance naming the State of Iowa and the Department as an additional insured or loss payee. Certificates for the insurance were to be submitted within 10 days after each contract's effective date.

The contracts also stipulated that the Contractor was an independent contractor and the Department was not to provide the Contractor with office space, support staff, equipment or tools beyond the terms of the Contract. Services would be performed at the Department and at the Contractor's home office in Chestnut Hill, Massachusetts.

FINDINGS

The following findings were identified as a result of our review of the Paul J. Cote, Jr. contracts.

Contract Process

The initial contract dated April 4, 1999 through June 30, 1999 was effective nine days prior to the approval of the Pre-Contract Questionnaire and one day prior to the employment of the Director. All other contracts and Pre-Contract Questionnaires were approved by the Director prior to the effective dates of the contracts.

Bidding of services was not performed. Sole source justification was approved by the Director for the contract beginning July 1, 1999 and subsequent contracts. The contract for the period April 4, 1999 through June 30, 1999 was retroactively approved as a sole source contract.

Per Department of Revenue and Finance Pre-audit procedure 240.102, sole source selection is justified when one of the following conditions exist: (a) a single source is determined to be the only one qualified or eligible, or is obviously the most qualified or eligible to perform the service or (b) the work is of such a specialized nature or related to a specific geographic location that only a single source, by virtue of experience, expertise, or proximity to the project, could most satisfactorily provide the service/product.

Sole source justification as documented within contract support stated the following:

The contractor is uniquely qualified to support the Director's action planning process due to being an individual who possesses an in-depth knowledge of umbrella human service agency operations, state agency financing methods and large-scale "organizational change" projects. The consultant has in the past worked as Human Services chief of staff (second in command), as agency head (Commissioner) and as director (Deputy Commissioner) for Strategic Planning and Management and Budget for the Commonwealth of Massachusetts. In addition, the consultant has worked on numerous state level organizational change projects and has designed alternative financing strategies for state systems across the county. The combination of these considerable qualifications as well as the level of his performance as demonstrated by the satisfaction of his former clients, distinguish the consultant in his field.

Former clients included the Nebraska Department of Health and Human Services (DHHS), of which Ms. Rasmussen was the Director. The Nebraska DHHS contracted for consulting sources through a competitive bidding process. That process resulted in the selection of a consultant from 8 finalists. The successful bidder employed Paul Cote prior to his leaving that organization. Based on discussions with the consultant, it is likely that numerous potential bidders existed for the services DHS contracted as a sole source.

The contracts were silent as to the reimbursement of travel expenses. As disclosed in the Pre-Contract Questionnaire, travel and related expenses incurred by the Contractor in the performance of service would not be reimbursed by DHS. On April 12, 1999, a request for Blanket Approval was submitted by the Director and approved by DRF authorizing direct billing to the Department for airfare and lodging for the Contractor. In very limited instances, the DRF will approve a Blanket Approval, thereby eliminating the need for prior approval each time a particular event occurs. DRF subsequently approved an additional Blanket Approval for the period July 1, 1999 through June 30, 2000. A Blanket Approval was also requested for the contract period July 1, 2000 through December 31, 2000. This request was denied by DRF in July 2000. See Appendix B for correspondence from DRF regarding this request.

The contract for the period July 1, 2000 through December 31, 2000 between Department of Human Services and Paul J. Cote, Jr. in the amount of \$105,820 or \$4,070 per week was amended on July 27, 2000 adjusting the total contract cost to \$109,044 or \$4,194 per week. Both contracts covered 26 weeks of service. The amendment states that this fee will be an all inclusive fee and the Contractor cannot bill the Department for additional expenses incurred, i.e., travel, lodging, meals, etc. Although the amended contract amount increased \$124 per week, this amount is substantially less than what was being paid on behalf of the Contractor for airfare and lodging during previous contract periods (an average of almost \$900 per week). Because the amended contract does not stipulate the extent of time Mr. Cote is to be available on-site for consulting services, there is no assurance he will provide the Department the same extent of consulting services as he had previously provided while he was on-site approximately 3 days each week.

In addition, the contract stated the contractor shall submit detailed invoices on a weekly basis for goods and services rendered with standard appropriate documentation as necessary to support all charges included on the invoice. In practice, however, a weekly payment amount was calculated for each of the contracts. Payments were supported by submission of invoices by the Contractor to the Department. However, the invoice was not accompanied by documentation to support all charges included in the invoice as required by the contract. Payments ranged from \$3,890 per week to \$4,194 per week. See Appendix C for example of weekly invoice submitted as support.

The services identified in the terms of the contract are not specific as to product outcome and responsibilities and, therefore, product outcome is not easily determinable. Reimbursement for completed services is difficult to support. A similar issue was identified regarding a separate personnel services contract, effective April 5, 1999, between DHS and Cathy Anderson, currently a Deputy Director of DHS. See Appendix D for a copy of a letter to Governor Vilsack dated January 5, 2000 regarding this contract.

The contracts include provisions to obtain, at the Contractor's sole cost, \$1 million in general liability insurance naming the State of Iowa and the Department as an additional insured or loss payee. Certificates for the \$1 million in general liability insurance were not submitted to the Department as required by the contract, nor did the Department ensure that insurance was provided.

Contract Payments

Per the terms of the contract, the weekly invoice submitted by the contractor is to be reviewed by the Department for accuracy and adequacy of documentation before it is approved and submitted for processing. Invoice amounts were calculated and paid based on the total contract amount divided by the number of weeks the contract covered during the contract period.

In addition to payments made on invoices submitted to the Department, airfare and lodging expenses were given separate approval by the Director using a Blanket Approval. This process enables hotel and airfare expenses to be directly billed to the Department.

Total airfare cost for the period April 4, 1999 through June 30, 2000 totaled \$40,348. The State of Iowa obtains airfare rates for certain locations across the county through a bidding process, thereby enabling tickets to be purchased at the lowest cost. The Boston area has been under contract through United Airlines. Airfare was initially charged for United Airlines at a rate of \$402 round trip between Boston and Des Moines. This airfare increased to \$676 round trip on June 10, 1999 as a result of a purchase of a one way ticket from Des Moines to Boston with TWA, enabling Mr. Cote to leave Des Moines two hours earlier. TWA coach class tickets were often upgraded to first class at no additional expense. He remained on this schedule throughout the remaining term of the contracts. The total additional cost to the state amounted to \$15,974. In addition, on one occasion, a ticket was purchased with an alternate airline one day prior to his flight, which resulted in an additional cost of \$494. Exhibit C documents airfare payments by week from April 4, 1999 through June 30, 2000.

Hotel expenses were also reimbursed by the Department through a direct billing process. Mr. Cote averaged two hotel nights per week at a cost ranging from \$99.68 to \$178.08 per night. Total lodging cost paid by DHS for Mr. Cote was \$13,209 for the period from April 4, 1999 through June 30, 2000.

Exhibit A summarizes expenditures by type, paid by the Iowa Department of Human Services for the contract periods specified. According to contract terms, Mr. Cote was to be paid a fee not to exceed a specified amount during each contract period. Payments to or on behalf of Paul J. Cote, Jr. have exceed the maximum allowable per the contracts for the period April 4, 1999 through June 30, 2000 by a total of \$54,127 as a result of payments on weekly invoices for consulting fees, airfare and lodging.

Contract Services

Ms. Rasmussen provided in-depth information regarding the purpose of the contract and why she believes Mr. Cote held the best qualifications in relation to technical knowledge and work experience to accomplish the Department's goals and objectives. In the Director's opinion, Mr. Cote held a unique combination of skills making him a prime candidate for this contract.

Contract objectives relate to the Department achieving "accountability for results". Ms. Rasmussen has high-lighted the processes used by the Contractor and the products resulting from the Contractor's efforts. See Appendix E for a summary of consultant processes and products.

Following our review of contract outcomes, nothing has been identified to indicate contracted services were not provided. However, due to the nature of the contract objectives and the broad scope of services identified in each of the contracts, contract monitoring as it corresponds to specific outcomes is difficult to achieve.

RECOMMENDATIONS

DHS should seek reimbursement of the \$54,127 overpayment on the contracts through June 30, 2000. Any airfare and lodging expenses paid directly by DHS after June 30, 2000 for Mr. Cote should also be recovered.

DHS should also ensure that:

- 1) Contracts are signed before work begins.
- 2) Payments are not approved prior to completion of services.
- 3) Payments are not made in excess of the contract maximum or for items outside the scope of the contract.
- 4) Contract requirements regarding insurance coverage to protect the State are followed.
- 5) Contract terms are specific enough that proper achievement of objectives can be determined and monitored.

In addition, DRF should consider reviewing its procedures regarding sole source contracting and determine whether additional procedures are appropriate for sole source contracts exceeding specified amounts.

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Summary of Payments by Contract
April 4, 1999 through June 30, 2000

Contract Period	Expenditures				Contract Amount	Difference
	Consulting	Airfare	Lodging	Total		
April 4, 1999 to June 30, 1999	\$ 49,014	\$ 6,069	\$ 2,723	\$ 57,806	\$ 50,000	\$ 7,806
July 1, 1999 to Oct. 1, 1999	\$ 53,166	\$ 8,795	\$ 2,748	\$ 64,709	\$ 51,610	\$ 13,099
Oct. 2, 1999 to Feb. 4, 2000	\$ 71,460	\$ 12,001	\$ 3,375	\$ 86,836	\$ 71,460	\$ 15,376
Feb. 5, 2000 to June 30, 2000	\$ 83,370	\$ 13,483	\$ 4,363	\$ 101,216	\$ 83,370	\$ 17,846
Total	<u>\$ 257,010</u>	<u>\$ 40,348</u>	<u>\$ 13,209</u>	<u>\$ 310,567</u>	<u>\$ 256,440</u>	<u>\$ 54,127</u>

A contract for the period July 1, 2000 through December 31, 2000 between the Department of Human Services and Paul J. Cote, Jr. in the amount of \$105,820 or \$4,070 per week was amended on July 27, 2000 as follows: Total contract cost increased to \$109,044 or \$4,194 per week. This fee will be an all inclusive fee and the contractor cannot bill the Department for additional expenses incurred, i.e., travel, lodging, meals, etc. The service date was revised to reflect 26 weeks of payments beginning August 1, 2000 through January 26, 2001. During the month of July 2000, \$16,280 of invoice payments (\$4,070 per week) were made by the Department of Human Services.

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Summary of Payments by Week
April 4, 1999 through July 31, 2000

Week Ending	Consulting Payment	Airfare	Hotel	Nights Stayed	Total	
04/10/99	\$ 3,890.00	(1)	\$ 290.30	2	\$ 4,180.30	
04/17/99	3,890.00	(1)	199.36	2	4,089.36	
04/23/99	3,890.00	\$ 402.00	238.61	2	4,530.61	
04/30/99	3,890.00	402.00	290.30	2	4,582.30	
05/07/99	3,890.00	402.00	199.36	2	4,491.36	
05/14/99	7,780.00	402.00	199.36	2	8,381.36	
05/21/99	(2)	676.50 (3)	199.36	2	875.86	
05/28/99	3,890.00	402.00	199.36	2	4,491.36	
06/04/99	3,890.00	676.50	199.36	2	4,765.86	
06/11/99	3,890.00	676.50	109.76	2	4,676.26	
06/18/99	3,890.00	676.50	199.36	2	4,765.86	
06/25/99	3,890.00	676.50	199.36	2	4,765.86	
06/30/99	2,334.00	676.50	199.36	2	3,209.86	FY 1999 Portion
	<u>\$ 49,014.00</u>	<u>\$ 6,069.00</u>	<u>\$ 2,723.21</u>		<u>\$ 57,806.21</u>	
07/02/99	\$ 1,556.00	(4)	(4)		1,556.00	FY 2000 Portion
07/09/99	3,970.00	\$ 676.50	\$ 356.16	2	5,002.66	
07/16/99	3,970.00	676.50	199.36	2	4,845.86	
07/23/99	3,970.00	676.50	199.36	2	4,845.86	
07/30/99	3,970.00	676.50	199.36	2	4,845.86	
08/06/99	3,970.00	676.50	199.36	2	4,845.86	
08/13/99	3,970.00	676.50	199.36	2	4,845.86	
08/20/99	3,970.00	676.50	199.36	2	4,845.86	
08/27/99	3,970.00	676.50	199.36	2	4,845.86	
09/03/99	3,970.00	676.50	199.36	2	4,845.86	
09/10/99	3,970.00	676.50	199.36	2	4,845.86	
09/17/99	3,970.00	676.50	199.36	2	4,845.86	
09/24/99	3,970.00	676.50	199.36	2	4,845.86	
10/01/99	3,970.00	676.50	199.36	2	4,845.86	
10/08/99	3,970.00	674.85	199.36	2	4,844.21	
10/15/99	3,970.00	674.44	199.36	2	4,843.80	

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Summary of Payments by Week
April 4, 1999 through July 31, 2000

Week Ending	Consulting Payment	Airfare	Hotel	Nights Stayed	Total
10/22/99	\$ 3,970.00	\$ 674.44	\$ 199.36	2	\$ 4,843.80
10/29/99	3,970.00	674.44	299.04	3	4,943.48
11/05/99	3,970.00	674.44	199.36	2	4,843.80
11/12/99	3,970.00	677.50	199.36	2	4,846.86
11/19/99	3,970.00	677.50	199.36	2	4,846.86
11/26/99	3,970.00	677.50	299.04	3	4,946.54
12/03/99	3,970.00	677.50	199.36	2	4,846.86
12/10/99	3,970.00	677.50	199.36	2	4,846.86
12/17/99	3,970.00	(1)	(1)		3,970.00
12/24/99	3,970.00	677.50	199.36	2	4,846.86
12/31/99	3,970.00	677.50	199.36	2	4,846.86
01/07/00	3,970.00	678.50	199.36	2	4,847.86
01/14/00	3,970.00	678.50	(1)		4,648.50
01/21/00	3,970.00	678.50	181.90	2	4,830.40
01/28/00	3,970.00	1,172.00 (5)	211.86	2	5,353.86
02/04/00	3,970.00	678.50	190.46	2	4,838.96
02/11/00	3,970.00	692.50	476.15	5	5,138.65
02/18/00	3,970.00	692.50	190.46	2	4,852.96
02/25/00	3,970.00	692.50	285.69	3	4,948.19
03/03/00	3,970.00	692.50	190.46	2	4,852.96
03/10/00	3,970.00	692.50	190.46	2	4,852.96
03/17/00	3,970.00	692.50	190.46	2	4,852.96
03/24/00	3,970.00	692.50	211.86	2	4,874.36
03/31/00	3,970.00	692.50	190.46	2	4,852.96
04/07/00	3,970.00	702.50	105.93	1	4,778.43
04/14/00	3,970.00	702.50	211.86	2	4,884.36
04/21/00	3,970.00	702.50	211.86	2	4,884.36
04/28/00	3,970.00	702.50	211.86	2	4,884.36
05/05/00	3,970.00	702.50	211.86	2	4,884.36
05/12/00	3,970.00	716.50	211.86	2	4,898.36
05/19/00	3,970.00	702.50	211.86	2	4,884.36
05/26/00	3,970.00	702.50	211.86	2	4,884.36

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Summary of Payments by Week
April 4, 1999 through July 31, 2000

Week Ending	Consulting Payment	Airfare	Hotel	Nights Stayed	Total
06/02/00	\$ 3,970.00	\$ 702.50	\$ 211.86	2	\$ 4,884.36
06/09/00	3,970.00	702.50	211.86	2	4,884.36
06/16/00	3,970.00	(6)	211.86	2	4,181.86
06/23/00	3,970.00	702.50	211.86	2	4,884.36
06/30/00	3,970.00	202.00	(7)		4,172.00
	<u>\$ 207,996.00</u>	<u>\$ 34,279.11</u>	<u>\$ 10,486.13</u>		<u>\$ 252,761.24</u>
07/07/00	\$ 4,070.00	(7)	(7)		\$ 4,070.00
07/14/00	4,070.00	(7)	(7)		4,070.00
07/21/00	4,070.00	(7)	(7)		4,070.00
07/28/00	4,070.00	(7)	(7)		4,070.00
	<u>\$ 16,280.00</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 16,280.00</u>
	<u>\$ 273,290.00</u>	<u>\$ 40,348.11</u>	<u>\$ 13,209.34</u>		<u>\$ 326,847.45</u>

Footnotes:

- (1) There was no request for reimbursement submitted and no payment was made.
- (2) One invoice was submitted for the week ending 5/14/99 and 5/21/99. The invoice was dated 5/13/99, however, the amount of \$7,780.00 was not paid until 5/21/99.
- (3) Departure time was moved ahead two hours. Tickets for this earlier time cost \$272.50 more than the original tickets. See detail shown on Exhibit C.
- (4) The airfare and hotel dates for the week ending 7/2/99 were prior to 6/30/99. These costs are included in the fiscal year 1999 portion of the payments for this pay period.
- (5) Included a one-way ticket to Des Moines purchased one day prior to the flight, resulting in additional cost.
- (6) Mr. Cote flew into Des Moines on 6/13/00 and did not fly out of Des Moines until 6/21/00. Therefore, there is only one airfare amount for the weeks ending 6/16/00 and 6/23/00.
- (7) Invoices have not yet been processed.

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

Date	Week Day	Arrival/Departure DesMoines *	Cost	Class	Airline	Hotel Dates
<u>1999</u>						
			(a)			7-Apr - 8-Apr
			(a)			13-Apr - 14-Apr
20-Apr	Tuesday	9:21 AM	\$ 201.00	Coach	United	20-Apr - 21-Apr
22-Apr	Thursday	6:33 PM	201.00	Coach	United	
26-Apr	Monday	9:21 AM	201.00	Coach	United	26-Apr - 27-Apr
28-Apr	Wednesday	6:33 PM	201.00	Coach	United	
4-May	Tuesday	9:14 AM	201.00	Coach	United	4-May - 5-May
6-May	Thursday	6:36 PM	201.00	Coach	United	
11-May	Tuesday	9:14 AM	201.00	Coach	United	11-May - 12-May
13-May	Thursday	6:36 PM	201.00	Coach	United	
18-May	Tuesday	9:14 AM	201.00	Coach	United	18-May - 19-May
20-May	Thursday	4:40 PM	475.50	Coach	TWA	
26-May	Wednesday	9:21 AM	201.00	Coach	United	26-May - 27-May
28-May	Friday	6:33 PM	201.00	Coach	United	
1-Jun	Tuesday	9:14 AM	201.00	Coach	United	1-Jun - 2-Jun
3-Jun	Thursday	4:40 PM	475.50	Coach	TWA	
8-Jun	Tuesday	9:14 AM	201.00	Coach	United	8-Jun - 9-Jun
10-Jun	Thursday	4:40 PM	475.50	First (c)	TWA	
14-Jun	Tuesday	9:22 AM	201.00	Coach	United	14-Jun - 15-Jun
16-Jun	Thursday	4:40 PM	475.50	First	TWA	

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

Date	Week Day	Arrival/Departure Des Moines *	Cost	Class	Airline	Hotel Dates
1999						
23-Jun	Wednesday	9:22 AM	\$ 201.00	Coach	United	23-Jun - 24-Jun
25-Jun	Friday	4:40 PM		Coach	TWA	
28-Jun	Monday	9:22 AM	201.00	Coach	United	28-Jun - 29-Jun
30-Jun	Wednesday	4:40 PM	475.50	Coach	TWA	
6-Jul	Tuesday	10:35 AM	201.00	Coach	United	6-Jul - 7-Jul
8-Jul	Thursday	4:40 PM	475.50	First	TWA	
14-Jul	Wednesday	9:23 AM	201.00	Coach	United	14-Jul - 15-Jul
16-Jul	Friday	4:40 PM	475.50	First	TWA	
20-Jul	Tuesday	10:35 AM	201.00	Coach	United	20-Jul - 21-Jul
22-Jul	Thursday	4:40 PM	475.50	First	TWA	
27-Jul	Tuesday	10:36 AM	201.00	Coach	United	27-Jul - 28-Jul
29-Jul	Thursday	4:40 PM	475.50	First	TWA	
3-Aug	Tuesday	10:36 AM	201.00	Coach	United	3-Aug - 4-Aug
5-Aug	Thursday	4:40 PM	475.50	First	TWA	
10-Aug	Tuesday	10:36 AM	201.00	Coach	United	10-Aug - 11-Aug
12-Aug	Thursday	4:40 PM	475.50	First	TWA	
17-Aug	Tuesday	10:36 AM	201.00	Coach	United	17-Aug - 18-Aug
19-Aug	Thursday	4:40 PM	475.50	First	TWA	
24-Aug	Tuesday	10:36 AM	201.00	Coach	United	24-Aug - 25-Aug
26-Aug	Thursday	4:40 PM	475.50	First	TWA	
31-Aug	Tuesday	10:36 AM	201.00	Coach	United	31-Aug - 1-Sep
2-Sep	Thursday	4:40 PM	475.50	First	TWA	

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

Date	Week Day	Arrival/Departure Des Moines *	Cost	Class	Airline	Hotel Dates
1999						
7-Sep	Tuesday	10:37 AM	\$ 201.00	Coach	United	7-Sep - 8-Sep
9-Sep	Thursday	4:40 PM	475.50	First	TWA	
14-Sep	Tuesday	10:36 AM	201.00	Coach	United	14-Sep - 15-Sep
16-Sep	Thursday	4:40 PM	475.50	First	TWA	
21-Sep	Tuesday	10:36 AM	201.00	Coach	United	21-Sep - 22-Sep
23-Sep	Thursday	4:40 PM	475.50	First	TWA	
28-Sep	Tuesday	10:36 AM	201.00	Coach	United	28-Sep - 29-Sep
30-Sep	Thursday	4:40 PM	475.50	First	TWA	
5-Oct	Tuesday	10:36 AM	201.00	Coach	United	5-Oct - 6-Oct
7-Oct	Thursday	4:40 PM	473.85	Coach	TWA	
12-Oct	Tuesday	10:36 AM	200.59	Coach	United	12-Oct - 13-Oct
14-Oct	Thursday	4:40 PM	473.85	Coach	TWA	
19-Oct	Tuesday	10:36 AM	200.59	Coach	United	19-Oct - 20-Oct
21-Oct	Thursday	4:40 PM	473.85	Coach	TWA	
26-Oct	Tuesday	10:36 AM	200.59	Coach	United	26-Oct - 27-Oct
28-Oct	Thursday	4:40 PM	473.85	Coach	TWA	
3-Nov	Wednesday	10:36 AM	200.59	Coach	United	3-Nov - 4-Nov
5-Nov	Friday	4:40 PM	473.85	Coach	TWA	
8-Nov	Monday	9:20 AM	201.50	Coach	United	8-Nov - 9-Nov
10-Nov	Wednesday	4:45 PM	476.00	First	TWA	
15-Nov	Monday	9:20 AM	201.50	Coach	United	15-Nov - 16-Nov
17-Nov	Wednesday	4:45 PM	476.00	First	TWA	

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

		Arrival/Departure					
Date	Week Day	DesMoines *	Cost	Class	Airline	Hotel Dates	
1999							
22-Nov	Monday	9:20 AM	\$ 201.50	Coach	United	21-Nov - 23-Nov	
24-Nov	Wednesday	11:15 AM		476.00	First		TWA
30-Nov	Tuesday	9:20 AM	201.50	Coach	United	30-Nov - 1-Dec	
2-Dec	Thursday	4:45 PM	476.00	First	TWA		
8-Dec	Wednesday	9:30 AM	201.50	Coach	United	8-Dec - 9-Dec	
10-Dec	Friday	4:45 PM	476.00	First	TWA		
20-Dec	Monday	10:34 AM	201.50	Coach	United	20-Dec - 21-Dec	
22-Dec	Wednesday	4:45 PM	476.00	First	TWA		
28-Dec	Tuesday	10:34 AM	201.50	Coach	United	28-Dec - 29-Dec	
30-Dec	Thursday	4:45 PM	476.00	First	TWA		
2000							
4-Jan	Tuesday	10:39 AM	202.00	Coach	United	4-Jan - 5-Jan	
6-Jan	Thursday	4:40 PM	476.50	First	TWA		
11-Jan	Tuesday	9:24 AM	202.00	Coach	United	(a)	
13-Jan	Thursday	4:40 PM	476.50	First	TWA		
18-Jan	Tuesday	9:24 AM	202.00	Coach	United	18-Jan - 19-Jan	
20-Jan	Thursday	4:40 PM	476.50	First	TWA		
26-Jan	Wednesday	10:45 AM	695.50	Coach	Northwest	26-Jan - 27-Jan	
28-Jan	Friday	4:40 PM	476.50	First	TWA		
31-Jan	Monday	9:24 AM	202.00	Coach	United	31-Jan - 1-Feb	
2-Feb	Wednesday	4:40 PM	476.50	First	TWA		
9-Feb	Wednesday	9:24 AM	202.00	Coach	United	6-Feb - 10-Feb	
11-Feb	Friday	4:40 PM	490.50	First	TWA		

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

<u>Date</u>	<u>Week Day</u>	<u>Arrival/Departure</u> <u>Des Moines *</u>	<u>Cost</u>	<u>Class</u>	<u>Airline</u>	<u>Hotel Dates</u>
<u>2000</u>						
15-Feb	Tuesday	9:24 AM	\$ 202.00	Coach	United	15-Feb - 16-Feb
17-Feb	Thursday	4:40 PM	490.50	First	TWA	
21-Feb	Monday	10:38 AM	202.00	Coach	United	20-Feb - 22-Feb
23-Feb	Wednesday	4:40 PM	490.50	First	TWA	
29-Feb	Tuesday	10:38 AM	202.00	Coach	United	29-Feb - 1-Mar
2-Mar	Thursday	4:40 PM	490.50	First	TWA	
8-Mar	Wednesday	10:38 AM	202.00	Coach	United	8-Mar - 9-Mar
10-Mar	Friday	4:40 PM	490.50	First	TWA	
15-Mar	Wednesday	10:38 AM	202.00	Coach	United	15-Mar - 16-Mar
17-Mar	Friday	4:40 PM	490.50	First	TWA	
20-Mar	Monday	9:24 AM	202.00	Coach	United	20-Mar - 21-Mar
22-Mar	Wednesday	4:40 PM	490.50	First	TWA	
29-Mar	Wednesday	10:38 AM	202.00	Coach	United	29-Mar - 30-Mar
31-Mar	Friday	4:40 PM	490.50	First	TWA	
3-Apr	Monday	9:27 AM	202.00	Coach	United	3-Apr
4-Apr	Tuesday	4:40 PM	500.50	First	TWA	
11-Apr	Tuesday	9:27 AM	202.00	Coach	United	11-Apr - 12-Apr
13-Apr	Thursday	4:40 PM	500.50	First	TWA	
18-Apr	Tuesday	9:27 AM	202.00	Coach	United	18-Apr - 19-Apr
20-Apr	Thursday	4:40 PM	500.50	First	TWA	
26-Apr	Wednesday	9:27 AM	202.00	Coach	United	26-Apr - 27-Apr
28-Apr	Friday	4:40 PM	500.50	First	TWA	

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Airfare Payments
April 4, 1999 through June 30, 2000

Date	Week Day	Arrival/Departure Des Moines *	Cost	Class	Airline	Hotel Dates
2000						
2-May	Tuesday	9:27 AM	\$ 202.00	Coach	United	2-May - 3-May
4-May	Thursday	4:40 PM	500.50	First	TWA	
9-May	Tuesday	9:30 AM	202.00	Coach	United	9-May - 10-May
11-May	Thursday	4:40 PM	514.50	First	TWA	
17-May	Wednesday	9:25 AM	202.00	Coach	United	17-May - 18-May
19-May	Friday	4:40 PM	500.50	First	TWA	
24-May	Wednesday	9:25 AM	202.00	Coach	United	24-May - 25-May
26-May	Friday	4:40 PM	500.50	First	TWA	
31-May	Wednesday	9:25 AM	202.00	Coach	United	31-May - 1-Jun
2-Jun	Friday	4:40 PM	500.50	First	TWA	
6-Jun	Tuesday	9:25 AM	202.00	Coach	United	6-Jun - 7-Jun
8-Jun	Thursday	4:40 PM	500.50	First	TWA	
13-Jun	Tuesday	9:25 AM	202.00	Coach	United	13-Jun - 14-Jun
21-Jun	Wednesday	4:40 PM	500.50	First	TWA	19-Jun - 20-Jun
27-Jun	Tuesday	9:25 AM	202.00	Coach	United	(b)
Total			<u>\$ 40,348.11</u>			

* Arrival/Departure days and times reflect original invoice. Tickets are of the type that can be exchanged for different days and times in which case a new invoice is not issued as long as the original dollar amount does not change.

Footnotes:

- (a) No request for reimbursement submitted and no payment was made.
- (b) Invoice for return flight not yet processed.
- (c) Coach class upgraded to first class at no additional cost.

Iowa Department of Human Services
Personnel Services Contracts - Paul J. Cote, Jr.

Staff

This review was conducted by:

Suzanne R. Hanft, CPA, Manager
Michelle B. Meyer, CPA, Manager
Tammy L. Mason, Assistant Auditor
Natalie J. Storm, Assistant Auditor
M. Crystal A. Berg, CPA, Assistant Auditor
Cynthia A. Smith, Assistant Auditor



Warren G. Jenkins, CPA
Chief Deputy Auditor of State

APPENDICES

IOWA DEPARTMENT OF HUMAN SERVICES

CONTRACT NO: 99-0100-01

Paul J. Cote, Jr.

1.0 IDENTITY OF PARTIES

- A. The State of Iowa, Department of Human Services, (referred to in this document as the "Department") is the issuing agency for this contract. The Department's address is: 1305 E Walnut Street, Hoover Building, Des Moines IA 50319
- B. Paul J. Cote, Jr. (referred to in this document as "contractor") is the contracting entity, and is entering into this contract to provide the products and or services defined in Section 4 Scope of Services. The address of the contractor is: 100 Sherman Road, Chestnut Hill, MA 02467.

2.0 DURATION OF CONTRACT

The term of this contract shall be 4/4/99 through 6/30/99, unless terminated earlier in accordance with the Termination section of this contract.

3.0 PURPOSE

The parties have entered into this Contract for the purpose of retaining the Contractor to: develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables described below.

4.0 SCOPE OF SERVICES

The Contractor shall provide the following services in accordance with the defined performance expectations as set forth below:

A. Phase I. April 4, 1999 – May 31, 1999

Strengths, weaknesses, opportunities, and threats of current environment analyzed from five distinct perspectives:

- Customer—The taxpayer and the consumer
- Organizational—Department level operations
- Policy—Federal and state level
- Program—Services, populations, and initiatives
- Financial—Performance incentives and revenue maximization

B. Phase II. Transition/Implementation Plan—June 1, 1999 through June 30, 1999

Development of a human services strategic plan for achieving desired system results. In addition, produce a task specific plan of action for implementing each component of the strategic plan.

5.0 COMPENSATION

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$50,000 for the contract period.

IOWA DEPARTMENT OF HUMAN SERVICES

CONTRACT NO: 00-0100-01

Paul J. Cote, Jr.

1.0 IDENTITY OF PARTIES

- A. The State of Iowa, Department of Human Services, (referred to in this document as the "Department") is the issuing agency for this contract. The Department's address is: 1305 E Walnut Street, Hoover Building, Des Moines IA 50319
- B. Paul J. Cote, Jr. (referred to in this document as "contractor") is the contracting entity, and is entering into this contract to provide the products and or services defined in Section 4 Scope of Services. The address of the contractor is: 100 Sherman Road, Chestnut Hill, MA 02467.

2.0 DURATION OF CONTRACT

The term of this contract shall be 7/1/99 through 10/1/99, unless terminated earlier in accordance with the Termination section of this contract.

3.0 PURPOSE

The parties have entered into this Contract for the purpose of retaining the Contractor to: develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables described below.

4.0 SCOPE OF SERVICES

The Contractor shall provide the following services in accordance with the defined performance expectations as set forth below:

- A. FY 2001 Budget Process
- B. Action Plan
- C. Transition Planning

5.0 COMPENSATION

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$51,610 for the contract period.

IOWA DEPARTMENT OF HUMAN SERVICES
Paul J. Cote, Jr.

CONTRACT NO: 00-0100-02

1.0 IDENTITY OF PARTIES

- A. The State of Iowa, Department of Human Services, (referred to in this document as the "Department") is the issuing agency for this contract. The Department's address is: 1305 E Walnut Street, Hoover Building, Des Moines IA 50319
- B. Paul J. Cote, Jr. (referred to in this document as "contractor") is the contracting entity, and is entering into this contract to provide the products and or services defined in Section 4 Scope of Services. The address of the contractor is: 100 Sherman Road, Chestnut Hill, MA 02467.

2.0 DURATION OF CONTRACT

The term of this contract shall be 10/2/99 through 2/4/00, unless terminated earlier in accordance with the Termination section of this contract.

3.0 PURPOSE

The parties have entered into this Contract for the purpose of retaining the Contractor to: provide facilitation, support, and expert advise in the development and implementation of the Department's Action Plan, including development of preferred system parameters, performance of "gap" analysis, development of a continuous quality improvement system and other tasks as assigned by the Director.

4.0 SCOPE OF SERVICES

The Contractor shall provide the following services in accordance with the defined performance expectations as set forth below:

- A. Department's Action Plan
 - 1. Development of preferred system parameters
 - 2. Performance of "GAP" analysis
 - 3. Continuous quality improvement system
- B. Other assignments as assigned

5.0 COMPENSATION

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$71,460.00 for the contract period.

IOWA DEPARTMENT OF HUMAN SERVICES CONTRACT NO: 00-0100-02
Paul J. Cote, Jr.

1.0 IDENTITY OF PARTIES

- A. The State of Iowa, Department of Human Services, (referred to in this document as the "Department") is the issuing agency for this contract. The Department's address is: 1305 E Walnut Street, Hoover Building, Des Moines IA 50319
- B. Paul J. Cote, Jr. (referred to in this document as "contractor") is the contracting entity, and is entering into this contract to provide the products and or services defined in Section 4 Scope of Services. The address of the contractor is: 100 Sherman Road, Chestnut Hill, MA 02467.

2.0 DURATION OF CONTRACT

The term of this contract shall be 2/5/00 through 6/30/00, unless terminated earlier in accordance with the Termination section of this contract.

3.0 PURPOSE

The parties have entered into this Contract for the purpose of retaining the Contractor to: provide facilitation, support, and expert advise in the development and implementation of the Department's Action Plan, including development of preferred system parameters, performance of "gap" analysis, development of a continuous quality improvement system and other tasks as assigned by the Director.

4.0 SCOPE OF SERVICES

The Contractor shall provide the following services in accordance with the defined performance expectations as set forth below:

- A. Department's Action Plan
- 1) Provide detailed implementation of the Department's Action Plan, specifically the development of Preferred Resource Management Strategies and Preferred Service System Design;
 - 2) Development of a Continuous Quality Improvement System.
- B. Other assignments as assigned

5.0 COMPENSATION

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$83,370 for the contract period.

IOWA DEPARTMENT OF HUMAN SERVICES

CONTRACT NO: 01-0100-01

Paul J. Cote, Jr.

1.0 IDENTITY OF PARTIES

- A. The State of Iowa, Department of Human Services, (referred to in this document as the "Department") is the issuing agency for this contract. The Department's address is: 1305 E Walnut Street, Hoover Building, Des Moines IA 50319
- B. Paul J. Cote, Jr. (referred to in this document as "contractor") is the contracting entity, and is entering into this contract to provide the products and or services defined in Section 4 Scope of Services. The address of the contractor is: 100 Sherman Road, Chestnut Hill, MA 02467.

2.0 DURATION OF CONTRACT

The term of this contract shall be 7/1/00 through 12/31/00, unless terminated earlier in accordance with the Termination section of this contract.

3.0 PURPOSE

The parties have entered into this Contract for the purpose of retaining the Contractor to: develop products, render expert advice to administration leadership, deliver technical assistance/training, project coordination, and process management as directed by DHS leadership toward achieving the deliverables described below.

4.0 SCOPE OF SERVICES

The Contractor shall provide the following services in accordance with the defined performance expectations as set forth below:

Directly develop and/or assist in the development of the following macro Action Plan deliverables and their component products per the DHS Action Plan Summary:

- ◆ Define results, indicators and expectations;
- ◆ Define eligibility criteria, means test and enrollment policies and procedures;
- ◆ Define minimum reporting requirements and core data elements;
- ◆ Design and develop stratified case rate study;
- ◆ Develop short and long term strategies for flexible funding streams;
- ◆ Develop comprehensive communication plan;
- ◆ Design quality assurance and continuous improvement capability;
- ◆ Develop federal waivers needed for implementation.

These performance expectations will be met through the following manner:

- ♦ Product development;
- ♦ Employee interviews and surveys;
- ♦ Statewide ICN's;
- ♦ Legislative Advisory Committee;
- ♦ Leadership Steering Committee;
- ♦ Other as deemed appropriate.

5.0 COMPENSATION

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$105,820.00 or \$4,070 per week, for the contract period.

- A. The Contractor shall submit detailed invoices on a weekly basis for goods and services rendered. The invoices shall be submitted to the Department with appropriate documentation as necessary to support all charges included on the invoice. The Contract Number must be placed on all claims for payment. Claims must be submitted to:

Jessie K. Rasmussen, Director
Department of Human Services
1305 E Walnut Street
Hoover Building
Des Moines, IA 50319

- B. The invoice will be reviewed by the Department for accuracy and adequacy of documentation before it is approved and submitted to Payments and Receipts for processing. The State shall pay all approved invoices in arrears and in conformance with Iowa Code Section 421.40 and 701 IAC 201.1(2). The State may pay in less than 60 days, as provided in Iowa Code Section 421.40. However, an election to pay in less than sixty days shall not act as an implied waiver of Iowa Code Section 421.40.
- C. The Department may retain ten percent of the Contractor's weekly payments if the Department determines that the Contractor is noncompliant with this Contract terms. In the event that the Department is aware of any noncompliance with this Contract, the Department shall notify the Contractor in writing of the noncompliance and provide the Contractor with an opportunity to cure the noncompliance in accordance with the default and Termination section of this Contract.
- D. If the non-compliance is not substantially cured within the requisite time frames set out in the Default and Termination section, the Department may, but is not obligated to, commence withholding ten percent of the next succeeding payment until the noncompliance is cured, or the Department may pursue other remedies available to it under this Contract. If, at any time, the Department determines that the Contractor has not met performance standards due to extenuating circumstances, for a reason beyond the control of the Contractor, the Department reserves the right to waive withholding Contractor's weekly payments.

Amendment To Contract to Purchase Consulting Services

The Iowa Department of Human Services and Paul J. Cote, Jr. has entered into a Contract to Purchase Consulting Services, Contract No. DIR-01-001 which is effective from August 1, 2000 through January 26, 2001. The parties have agreed to amend the Contract as follows:

2.0 Duration of Contract

The term of this contract shall be 7/1/00 through 12/31/00 unless terminated earlier in accordance with the Termination section of this contract.

REVISION: The term of this contract shall be 8/1/00 through 1/26/01, unless terminated earlier in the accordance with the Termination section of this contract.

5.0 Compensation

The Contractor will be paid for the services described in the Scope of Services section a fee not to exceed \$105,820.00 or \$4,070 per week, for the contract period.

REVISION: The Contractor will be paid for the services described in the Scope of Services section not to exceed \$109,044 or \$4,194 per week, for the contract period. This fee will be an all inclusive fee and the contractor cannot bill the department for additional expenses incurred, i.e., travel, lodging, meals, etc.

**Department of
Revenue and Finance****Memo**

To: Jessie Rasmussen
From: G. D. Bair *JB*
CC: Eldon Sperry
Date: 07/13/00
Re: Direct Billing Request - Paul Cote

As a follow-up to your telephone call on the above-mentioned subject, I have outlined below the reasons our staff returned your request for the exception to statewide policy to direct bill the airfare and lodging for Paul Cote.

(1) We normally approve requests for direct billing without much justification when agencies enter into contracts with outside consultants when the duration of the contract is for a reasonably short period of time. The contract (s) for Mr. Cote have now been in continuous force since April, 1999.

(2) The explanation (justification) provided was not on point with why the exception to policy is needed. The explanation was more a description of the work to be performed.

(3) For contractual agreements of a long-term or on-going basis, we do not approve requests for the direct billing of expenses associated with travel (lodging, airfare, car rental, registration, meals, etc.). In those situations, individual contractors are reimbursed for their travel expenses under the same travel guidelines as board, commission, or advisory members.

If you have any questions, or if you need additional information, please let me know.

Paul J. Cote, Jr.
100 Sherman Road
Chestnut Hill, MA 02467

CONSULTANT INVOICE

To: Jessie K. Rasmussen, Director

From: Paul Cote

Date: 4/9/99

For: Consultation Services

For the Week Ending: 4/10/99

Payment Due: \$3,890.00

Terms: Due and Payable Upon Receipt